

## ORDINANCE NO. 93-30

1  
2  
3  
4  
5 AN ORDINANCE OF THE BOARD OF COUNTY  
6 COMMISSIONERS OF PALM BEACH COUNTY, FLORIDA,  
7 AMENDING ORDINANCE NO. 82-15, AS AMENDED BY  
8 ORDINANCES 85-6, 87-25, 88-43, 89-9, 90-24,  
9 91-3, 91-23, 91-45, 92-9 and 92-36 WHICH  
10 PROVIDES FOR THE LEVYING OF A TOURIST  
11 DEVELOPMENT TAX PURSUANT TO THE "LOCAL OPTION  
12 TOURIST DEVELOPMENT ACT," SECTION 125.0104,  
13 FLORIDA STATUTES, BY PROVIDING FOR THE LEVY OF  
14 AN ADDITIONAL ONE PERCENT TAX; PROVIDING THAT  
15 THE ADDITIONAL TAX SHALL BE USED TO PAY DEBT  
16 SERVICE ON BONDS ISSUED TO FINANCE THE  
17 CONSTRUCTION, RECONSTRUCTION, OR RENOVATION OF  
18 PROFESSIONAL SPORTS FRANCHISE FACILITIES  
19 APPROVED BY RESOLUTION OF THE BOARD OF COUNTY  
20 COMMISSIONERS; ESTABLISHING A SUNSET DATE FOR  
21 THE LEVY OF THE ADDITIONAL TAX; PROVIDING FOR  
22 REPEAL OF LAWS IN CONFLICT; PROVIDING FOR  
23 INCLUSION IN THE CODE OF LAWS AND ORDINANCES;  
24 PROVIDING FOR SEVERABILITY AND AN EFFECTIVE  
25 DATE.  
26

27  
28 WHEREAS, pursuant to the "LOCAL OPTION TOURIST  
29 DEVELOPMENT ACT", Section 125.0104, Florida Statutes, the Board of  
30 County Commissioners of Palm Beach County, Florida, adopted  
31 Ordinance No. 82-15, which provided for the levy of a Tourist  
32 Development Tax ("Tax") and adopted a Tourist Development Plan  
33 ("Plan"), as approved by referendum; and

34 WHEREAS, the Board of County Commissioners has levied and  
35 imposed a Tax at the rate of three percent (3%) of each dollar and  
36 major fraction of each dollar of the total consideration charged  
37 for the lease or rental of living quarters or accommodations  
38 subject to the provisions of Section 125.0104, Florida Statutes;  
39 and

40 WHEREAS, Section 125.0104(3)(1), Florida Statutes,  
41 authorizes counties to levy up to an additional one percent (1%)  
42 Tax to pay the debt service on bonds issued to finance the  
43 construction, reconstruction, or renovation of a professional  
44 sports franchise facility; and

45 WHEREAS, the Board of County Commissioners desires to  
46 levy an additional one percent (1%) Tax to pay the debt service on  
47 bonds issued to finance the construction, reconstruction, or  
48 renovation of professional sports franchise facilities located in  
49 Palm Beach County which will further, advance and promote tourism  
50 to Palm Beach County; and



1           WHEREAS, the levy of the additional one percent (1%) Tax  
2 authorized by Section 125.0104(3)(1), Florida Statutes, will be  
3 countywide in its effect and will benefit all of Palm Beach County  
4 by furthering, advancing and promoting tourism to Palm Beach  
5 County.

6           NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY  
7 COMMISSIONERS OF PALM BEACH COUNTY, FLORIDA that:

8           SECTION 1: Paragraph 1.01 of Section 1 of Ordinance No.  
9 82-15, as amended by Ordinances 85-6, 87-25, 88-43, 89-90, 90-24,  
10 91-3, 91-23, 91-45, 92-9, and 92-36 is hereby amended to read as  
11 follows:

12           1.01 There is hereby levied and imposed a tourist  
13 development tax throughout Palm Beach County, Florida at the rate  
14 of one percent (1%) from the effective date of the levy hereof  
15 increasing to two percent (2%) upon January 1, 1984, and increasing  
16 to three percent (3%) upon February 1, 1989, and increasing to four  
17 percent (4%) upon January 1, 1994, of each whole and major fraction  
18 of each dollar of the total rental charged every person who rents,  
19 leases, or lets for consideration any living quarters or  
20 accommodations in any hotel, apartment, apartment hotel, motel,  
21 resort motel, apartment, apartment motel, rooming house, mobile  
22 home park, recreational vehicle park, or condominium for a term of  
23 six (6) months or less, unless such living quarters or  
24 accommodations are exempt according to the provisions of Chapter  
25 212, Florida Statutes. When receipt of consideration is by way of  
26 property other than money, the tax shall be levied and imposed on  
27 the fair market value of such nonmonetary considerations.

28           SECTION 2: Paragraph 2.01 of Section 2 of Ordinance No.  
29 82-15, as amended by Ordinances 85-6, 87-25, 88-43, 89-90, 90-24,  
30 91-3, 91-23, 91-45, 92-9, and 92-36 is hereby amended to read as  
31 follows:

32           SECTION 2. TOURIST DEVELOPMENT PLAN:

33           2.01 The tax revenues received pursuant to this  
34 ordinance shall be used to fund the Palm Beach County Tourist  
35 Development Plan, which is hereby adopted as follows:



2  
3  
4  
5  
6  
7  
8  
9  
0  
1  
2  
3  
4  
5  
6  
7  
8  
9  
0  
1  
2  
3  
4  
5  
6  
7  
8  
9  
0  
1  
2  
3  
4  
5

(a) The following categories of use of the initial two percent (2%) tax are hereby set forth together with the percentage of the total amount of yearly revenues to be expended for or credited to each category:

(b) The following categories of use of the third one  
1%) of the tax are hereby set forth together with the  
es of the total amounts of yearly revenue to be expended  
edited to each category:

CATEGORY F: Provide for cultural (non-fine arts) programs which directly



1 promote Palm Beach County tourism.

2 CATEGORY G: Provide for sports 10%

3 events and to finance the construction  
4 of a sports stadium, to be known as Blum  
5 Stadium, which directly promotes Palm Beach  
6 County tourism.

7 (c) The additional one percent (1%) tax effective  
8 January 1, 1994 shall be used to pay the debt service on bonds  
9 issued to finance the construction, reconstruction, or renovation  
10 of professional sports franchise facilities in accordance with a  
11 Tourist Development Plan for such facilities, approved by  
12 resolution of the Board of County Commissioners, for the purpose of  
13 advancing, promoting and furthering Palm Beach County tourism. The  
14 professional sports franchise facilities identified in said Plan to  
15 benefit from the levy of the additional one percent (1%) tax may be  
16 amended by resolution of the Board of County Commissioners. This  
17 additional levy shall sunset upon the retirement of all bonds  
18 issued to pay the debt service for the purposes described in this  
19 subparagraph (c).

20 (d) Ninety thousand dollars (\$90,000.00) of the revenues  
21 previously allocated to Category A and held in reserve shall be  
22 transferred to Category G to be used solely for expenses associated  
23 with the promotion of Superbowl 95, a sports event. Any of the  
24 funds allocated hereunder not expended by May 1, 1995 shall be  
25 transferred back to Category A reserves.

26 ~~(e)~~ (e) The provision of Category G of subparagraph (b)  
27 of this section authorizing the use of revenues to finance the  
28 construction of a sports stadium shall sunset upon the retirement  
29 of all debt incurred to finance the construction of Blum Stadium.

30 ~~(e)~~ (f) The additional fifteen percent (15%) credited to  
31 Category E commencing February 1, 1991 shall be used to promote,  
32 advertise and market Palm Beach County tourism. The additional  
33 five percent (5%) credited to Category F commencing February 1,  
34 1991 shall be used solely for program expenditures and shall not be  
35 used for administrative expenses. Category A and Category B grants



1 and all costs associated with the operation of the Convention and  
2 Visitor's Bureau and the Visitor Information Center shall be  
3 considered program expenditures.

4 ~~(f)~~ (g) In the event there are unexpended tax revenues  
5 in an amount not greater than three hundred thousand dollars  
6 (\$300,000.00) allocated to a category of use which has been  
7 eliminated from the Tourist Development Plan, the Board of County  
8 Commissioners may by resolution, approved by an affirmative vote of  
9 the Board, identify special projects or uses authorized by Section  
10 125.0104(5)(a), Florida Statutes, to be funded from the unexpended  
11 revenues and shall include the approximate cost or tax revenues  
12 allocated for each project or use.

13 ~~(g)~~ (h) There shall be an annual amount established for  
14 administrative expenses which for each of the first two (2) years  
15 shall not exceed one hundred and twenty-six thousand dollars  
16 (\$126,000.00) and thereafter, shall not exceed nine percent (9%) of  
17 the total Tourist Development Trust Fund budget. Administrative  
18 expenses shall include administrative staff salaries, benefits,  
19 administrative travel, indirect costs, and all costs of furnishing  
20 and operating administrative offices whether paid directly or by  
21 reimbursement.

### 22 SECTION 3. REPEALS OF LAWS IN CONFLICT

23 All local laws and ordinances applying to the  
24 unincorporated area of Palm Beach County in conflict with any  
25 provision of this ordinance are hereby repealed.

### 26 SECTION 4. SEVERABILITY

27 If any section, paragraph, sentence, clause, phrase, or  
28 word of this ordinance is for any reason held by the Court to be  
29 unconstitutional, inoperative or void, such holding shall not  
30 affect the remainder of this ordinance.

### 31 SECTION 5. INCLUSION IN THE CODE OF LAWS AND ORDINANCES

32 The provisions of this ordinance shall become and be made  
33 a part of the code of laws and ordinances of Palm Beach County,  
34 Florida. The sections of the ordinance may be renumbered or  
35



relettered to accomplish such, and the word "ordinance" may be changed to "section," "article," or any other appropriate word.

SECTION 6. EFFECTIVE DATE

A certified copy of this ordinance shall be filed with the Secretary of State and furnished to the State of Florida Department of Revenue by the Clerk within ten (10) days after its approval. Thereafter, following receipt of acknowledgement by the Secretary of State, this ordinance shall become effective upon January 1, 1994.

APPROVED AND ADOPTED by the Board of County Commissioners of Palm Beach County, Florida, on the 19 day of October, 1993.

ATTEST:

PALM BEACH COUNTY, FLORIDA, BY ITS  
BOARD OF COUNTY COMMISSIONERS

Dorothy H. Wilken, Clerk

By: Sharon Kelley

Deputy Clerk

APPROVED AS TO FORM AND  
LEGAL SUFFICIENCY

[Signature]  
County Attorney

Acknowledgement by the Department of State of the State of Florida, on this, the 27th day of October, 1993.

Acknowledgment from the Department of State received on the 2nd day of November, 1993, at 10:17 a.m., filed in the Office of the Clerk of the Board of County Commissioners of Palm Beach County, Florida.

STATE OF FLORIDA, COUNTY OF PALM BEACH  
I, DOROTHY H. WILKEN, ex-officio Clerk of the  
Board of County Commissioners, certify this to be a  
true and correct copy of the original filed in my office  
on 10/19/93  
DATED at West Palm Beach, FL on 11/3/93  
DOROTHY H. WILKEN, Clerk  
By: [Signature] D.C.  
Deputy Clerk

(g:\...\ENG\DRANEY\o4thcen2.TDC)